

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

SEAN T. FRIEL	:	CIVIL ACTION
	:	
v.	:	
	:	
STEVEN T. MNUCHIN, Secretary of the	:	
Treasury, Department of the Treasury,	:	
Internal Revenue Service, Agency	:	NO. 19-2559

**ORDER**

**NOW**, this 23rd day of July, 2020, upon consideration of the defendant Steven Mnuchin, Secretary of the Treasury's Motion for Summary Judgment (Document No. 11), the plaintiff's response (Document No. 15), the defendant's reply (Document No. 17), and after oral argument, it is **ORDERED** that the motion is **GRANTED**.

**IT IS FURTHER ORDERED** that **JUDGMENT** is entered in favor of the defendant and against the plaintiff.

/s/ Timothy J. Savage \_\_\_\_\_  
TIMOTHY J. SAVAGE, J.